IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 17TH DECEMBER 2007 / 26TH AGRAHAYANA 1929

WP(C).No. 36405 of 2007(H)

PETITIONERS:
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1. **M/S. FINS ENGINEERS AND CONTRACTORS (P) LTD., USHUS COMPLEX, WEST FORT, M.G.ROAD, THRISSUR, REPRESENTED BY P.N.SURESH, ITS MANAGING DIRECTOR.**

2. **P.N.SURESH, EX-PROPRIETOR, FINS ENGINEERS & CONTRACTORS, WEST FORT, THRISSUR.**

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:
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1. **SALES TAX OFFICER (W C & L T), DEPARTMENT OF COMMERCIAL TAXES, THRISSUR.**

2. **DEPUTY COMMISSIONER (APPEALS), DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.**

BY GOVERNMENT PLEADER SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 36405 of 2007

Dated: December 17, 2007

JUDGMENT

It is submitted by the 1st petitioner that under Exts.P8 to P10 about Rs.15 lakhs is due to be refunded from the 1st respondent's office. It is also submitted that in terms of Ext.P15, the 2nd petitioner, which has now been taken over by the 1st petitioner, owes Rs.4 lakhs each in compliance with the conditional order of stay passed in the appeals filed against the assessment orders for the years 2000-01 and 2001-02. Since the 1st petitioner has taken over the 2nd petitioner, they have jointly made Ext.P16 application to the 1st respondent, requesting him that out of the amount that is refundable as per Exts.P8 to P10, Rs.8 lakhs may be adjusted towards the dues under Ext.P15 stay order passed by the 2nd respondent. It is submitted that orders have not been passed on Ext.P16. Hence this writ petition has been filed.

2. Now that it is the specific contention of the petitioners that more than Rs.15 lakhs is due to the 1st petitioner and that both the

petitioners have jointly filed Ext.P16 application before the 1st respondent for adjustment of Rs.8 lakhs towards the 2nd petitioner's liability under Ext.P15, it is only proper that the 1st respondent passes orders on Ext.P16 on an expeditious basis.

Accordingly, I dispose of this writ petition directing the 1st respondent to consider Ext.P16 and pass orders thereon as expeditiously as possible, at any rate, within ten days of production of a copy of this judgment. Needless to say that this order is made only regarding the adjustment of the amount that is required to be deposited by the 2nd petitioner and that it will be the responsibility of the 2nd petitioner to furnish security for the balance as ordered by the Appellate Authority within ten days after orders are passed on Ext.P16.

ANTONY DOMINIC, JUDGE

mt/-